

UNITED STATES OF AMERICA  
U.S. DISTRICT COURT  
IN THE EASTERN DISTRICT OF MICHIGAN

BRILAR, L.L.C., a Michigan  
Limited Liability Company,

Plaintiff,

v.

Case no.

UNITED STATES OF AMERICA,

Defendant.

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COMPLAINT AND DEMAND FOR JURY TRIAL

NOW COMES, Brilar, L.L.C., by and through its attorney,  
Joseph Falcone, and for its Complaint against the United States,  
states as follows:

1. Plaintiff is a Michigan Limited Liability Company with  
  
its principal place of business and principal office in the  
  
Eastern District of Michigan.

2. Defendant is the United States, acting through its agency,  
the Internal Revenue Service.
3. This Court has jurisdiction pursuant to 26 USC 7422 and  
28 USC 1346
4. Plaintiff filed a claim for refund for payroll taxes by  
filing a form 941 that was received by the Internal  
Revenue Service for the Second quarter of 2021 claiming  
a refund.
5. The amount claimed as a refund is \$1,126,750.20, plus  
interest.
6. The claim for refund was filed with the Internal Revenue  
Service in July 2021 and more than six months has  
passed since the claim was filed.
7. The Internal Revenue Service has not acted on Plaintiff's  
claim for refund as of the date of filing this suit and has  
not sent a notice of claim disallowance to Plaintiff.
8. Plaintiff is entitled to the amount claimed by the  
aforesaid claim for refund for the reasons stated in the

claim, including, but not limited to, its entitlement to an employee retention credit, having met all the requirements of that credit required under section 2301 of the CARES act including experiencing the required decline in revenue during 2020 compared to the comparable calendar quarter in 2019 and retaining the employees and paying their wages and benefits as required by the law.

9. As a result of the Internal Revenue Service's not granting Plaintiff's refund, Plaintiff has suffered damages in an amount of \$1,126,750.20, plus interest.
10. This Court should order that the IRS process the claim for refund and issue the refund.

WHEREFORE, Plaintiff prays that this Honorable Court  
award a judgment in Plaintiff's favor and against the Defendant in  
an amount in excess of \$1,126,750.20, including interest, costs and  
attorneys fees.

/s/ Joseph Falcone     Dated: December 21, 2022  
Joseph Falcone (P25727)  
Attorney for Plaintiff  
30095 Northwestern Hwy., Suite 102  
Farmington Hills, MI 48334  
248-357-6610  
jf@lawyer.com

DEMAND FOR JURY TRIAL

Plaintiff hereby demands a trial by jury for all issues so triable.

/s/ Joseph Falcone      Dated: December 21, 2022  
Joseph Falcone (P25727)  
Attorney for Plaintiff  
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